



The Importance of Being Enrolled

Presented by the National
Association of Enrolled Agents

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Who are Enrolled?

- Enrolled Agents
- Qualified IRS employees due to past service and technical experience
- Enrolled Actuaries

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Who are the Unenrolled?

- Return Preparers
- Others

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What's so great about enrollment?

The enrolled have demonstrated a special competence in tax matters and are:

- Federally authorized
- Permitted to represent taxpayers and practice before the IRS

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What's so great about enrollment?

➤ Federally Authorized

- Regulated by Circular 230
- Licensed by the IRS
- Held to a due diligence standard

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What's so great about enrollment?

➤ Represent taxpayers and practice before the IRS

- Examination
- Collection
- Appeals

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What distinguishes enrollment?

- Circular 230 holds Practitioners to a high continuing educational standard
- Circular 230 holds Practitioners to a high ethical standard



What about Enrolled Agents?

- Subject to a rigorous background check
- EAs uniquely specialize in taxation
- Must complete CPE
 - 72 hours every three years
 - Two hours of ethics per year



More about Enrolled Agents

- EAs must pass a difficult two-day exam administered by the IRS.
- EAs are the only tax practitioners who receive right to practice from the US Government.

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The enrolled exercise due diligence

- Filings with the IRS
- Representations to clients and the IRS

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The enrolled follow best practices

- Communicating clearly
- Relevant facts; applicable law
- Import of conclusions
- Fairness and integrity

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The Enrolled meet realistic possibility standard

- Standard satisfied (1 out of 3)
- Adequate disclosure

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The enrolled are subject to discipline

- Failure to comply with regulations
- Incompetence
- Disreputable conduct
- Misleading clients

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How extensive is client service?

- Accuracy disputes
- Inability to pay
- Enforced collection mitigation
- Penalty debates

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We handle accuracy disputes

- Math error assessments
- Examination determinations
- Audit reconsiderations
- Innocent spouses

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More accuracy disputes

- Impasse and fast track mediation
- Appeals conference
- Appeals settlement

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We handle inability to pay

- Short term extensions of time
- Installment payment agreements
- Offers in compromise
- Currently not collectible

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We handle enforced collection mitigation

- Federal tax liens
- Lien relief
- Property recovery
- Collection due process hearings

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We handle IRS penalty disputes

- Late filing, paying, estimating
- Accuracy: Understatement – Negligence – Fraud
- Trust fund recovery

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What is the benefit of enrollment?

- More authority
- More value
- More clients

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How do I become an EA?

Demonstrate a special competence in tax matters by passing IRS exam

- Apply to take the Special Enrollment Examination (SEE)
- Pass the two-day, four-part exam
- Apply for enrollment
- Pass a background check

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How else can I become an EA?

Past service and technical experience in the IRS that has qualified high enough for enrollment. Including:

- Revenue agents
- Revenue officers
- Office auditors
- Special agents
- Appeals and settlement officers

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What do I need to apply?

➤ FORM 2587

- Application for Exam

➤ FORM 23

- Application for Enrollment to
Practice Before the Internal
Revenue Service

www.irs.gov/taxpros/agents

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Resource

National Association of Enrolled Agents

www.naea.org

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